

DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-857]

Certain Softwood Lumber Products from Canada: Amended Final Results of **Antidumping Duty Administrative Review in Part; 2021**

Enforcement and Compliance, International Trade Administration, Department of **AGENCY:** Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) is amending the final results of the administrative review of the antidumping duty (AD) order on certain softwood lumber products (softwood lumber) from Canada to correct certain ministerial errors. The period of review (POR) is January 1, 2021, through December 31, 2021.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Maisha Cryor, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-5831.

SUPPLEMENTARY INFORMATION:

Background

On August 1, 2023, Commerce published in the Federal Register the Final Results of the administrative review of the AD order on softwood lumber from Canada for the POR. 1 On August 2, 2023, we received a timely submitted ministerial error allegation from the Committee Overseeing Action for Lumber International Trade Investigations or Negotiations (the

¹ See Certain Softwood Lumber Products from Canada: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments, 88 FR 50106 (August 1, 2023) (Final Results), and accompanying Issues and Decision Memorandum (IDM).

petitioner).² We are amending the *Final Results* to correct the ministerial error raised by the petitioner.

Legal Framework

Section 751(h) of the Tariff Act of 1930, as amended (the Act), defines a "ministerial error" as including "errors in addition, subtraction, or other arithmetic function, clerical errors resulting from inaccurate copying, duplication, or the like, and any other unintentional error which the administering authority considers ministerial." With respect to final results of administrative reviews, 19 CFR 351.224(e) provides that Commerce "will analyze any comments received and, if appropriate, correct any ... ministerial error by amending the final results of review"

Ministerial Errors

In the *Final Results*, we made certain revisions to our preliminary results calculations for mandatory respondent West Fraser Mills Ltd. (West Fraser), including adjustments to West Fraser's general and administrative (G&A) expense ratio.⁴ In its ministerial error comments, the petitioner alleged that, in revising West Fraser's G&A expense ratio, Commerce failed to adjust West Fraser's G&A expense ratio in the manner in which it had claimed it did the *Final Results*, (*i.e.*, failed to calculate producer specific G&A expense ratios within the collapsed entity and then apply the ratios to each company's respective cost of manufacturing for the individual producers within the collapsed entity). ⁵ The petitioner also alleged that the dumping margin assigned to the non-selected companies needed to be revised because of the aforementioned ministerial error.⁶

We agree with the petitioner that we made a ministerial error in the *Final Results*, pursuant to section 751(h) of the Act and 19 CFR 351.224(f), and have amended our calculations

² See Petitioner's Letter, "Ministerial Error Comments," dated August 2, 2023 (Petitioner Ministerial Error Allegations).

³ See 19 CFR 351.224(f).

⁴ See Final Results IDM at Comment 9.

⁵ See Ministerial Error Comments at 2-4.

⁶ See Ministerial Error Comments at 4.

to correct West Fraser's G&A expense ratio and revised our calculation of the dumping margin for the non-selected companies.⁷

Pursuant to 19 CFR 351.224(e), we are amending the *Final Results* to correct this ministerial error in the calculation of the weighted-average dumping margin for West Fraser, which changes from 6.96 percent to 7.06 percent.⁸ Furthermore, we are also amending the rate for the companies not selected for individual examination in this review based on the weighted-average dumping margins calculated for the mandatory respondents,⁹ which changes from 6.20 percent to 6.26 percent.¹⁰ For a complete discussion of the ministerial error allegation, as well as Commerce's analysis, *see* the accompanying Ministerial Error Memorandum.¹¹ The Ministerial Error Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at https://access.trade.gov.

Amended Final Results of Review

As a result of correcting the ministerial errors described above, we determine the following weighted-average dumping margins for the period January 1, 2021, through December 31, 2021:

Exporter or Producer	Weighted-Average Dumping Margin (percent)
West Fraser Mills, Ltd	7.06
Companies Not Selected for Individual Review ¹²	6.26

Disclosure

We intend to disclose the calculations performed in connection with these amended final results of review to parties in this review within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

⁹ The margin for the other mandatory respondent, Canfor Corporation, remains unchanged from the *Final Results* and continues to be 5.25 percent.

⁷ See Memorandum, "Amended Final Calculation Memorandum," dated concurrently with this notice (Amended Final Calculation Memorandum).

⁸ *Id*.

¹⁰ See Amended Final Calculation Memorandum.

¹¹ See Ministerial Error Memorandum; see also Amended Final Calculation Memorandum.

¹² See Appendix I for a full list of these companies.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act, and 19 CFR 351.212(b)(1), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the amended final results of this review.

We intend to calculate importer- (or customer-) specific assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for each importer's (or customer's) examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1). Where an importer- (or customer-) specific rate is zero or de minimis within the meaning of 19 CFR 351.106(c)(1), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

For the companies not selected for individual review, we used an assessment rate based on the weighted average dumping margins of the mandatory respondents, based on their publicly ranged sales data. 13 The amended final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the amended final results of this review and for the future deposits of estimated duties where applicable.¹⁴

Commerce's "reseller policy" will apply to entries of subject merchandise during the POR produced by companies included in these final results of review for which the reviewed companies did not know that the merchandise they sold to the intermediary (e.g., a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction. 15

¹³ See Memorandum, "Calculation of the Rate for Non-Selected Respondents," dated concurrently with this notice. A list of the non-selected companies under review is included as Appendix I.

¹⁴ *See* section 751(a)(2)(C) of the Act.

¹⁵ For a full discussion of this practice, see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties, 68 FR 23954 (May 6, 2003).

Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of the amended final results of this review in the *Federal Register* in accordance with 19 CFR 356.8(a). If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

The following amended cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after August 1, 2023, the publication date of the *Final Results*, as provided by section 751(a)(2)(C) of the Act: (1) the amended cash deposit rate for the companies listed above will be equal to the weighted-average dumping margin established in these amended final results of review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the companyspecific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation but the producer has been covered in a prior completed segment of this proceeding, then the cash deposit rate will be the rate established in the completed segment for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 6.58 percent ad valorem, the all-others rate established in the less-than-fair-value investigation. 16 These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

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¹⁶ See Certain Softwood Lumber Products from Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances, 82 FR 51806 (November 8, 2017).

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notice Regarding Administrative Protective Order

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these amended final results of review in accordance with sections 751(h) and 777(i) of the Act and 19 CFR 351.224(e).

Dated: August 30, 2023.

Abdelali Elouaradia, Deputy Assistant Secretary for Enforcement and Compliance.

Appendix I

Non-Selected Exporters/Producers

- 0752615 B.C Ltd./752615 B.C Ltd./Fraserview Remanufacturing Inc, DBA Fraserview Cedar Products
- 2. 10104704 Manitoba Ltd O/A Woodstock Forest Products
- 3. 1074712 BC Ltd./DBA Quadra Cedar
- 4. 5214875 Manitoba Ltd.
- 5. 54 Reman
- 6. 9224-5737 Quebec Inc. (aka A.G. Bois)
- 7. AA Trading Ltd.
- 8. Absolute Lumber Products Ltd.
- 9. Adwood Manufacturing Ltd.
- 10. AJ Forest Products Ltd.
- 11. Aler Forest Products Ltd.
- 12. All American Forest Products Inc.
- 13. Alpa Lumber Mills Inc.
- 14. Andersen Pacific Forest Products Ltd.
- 15. Anglo American Cedar Products Ltd.; Anglo-American Cedar Products Ltd.
- 16. Antrim Cedar Corporation
- 17. Aquila Cedar Products Ltd.
- 18. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
- 19. Aspen Planers Ltd.
- 20. B&L Forest Products Ltd.
- 21. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
- 22. Babine Forest Products Limited
- 23. Bakerview Forest Products Inc.
- 24. Bardobec Inc.
- 25. Barrette-Chapais Ltee
- 26. BarretteWood Inc.
- 27. Benoît & Dionne Produits Forestiers Ltee (aka Benoît & Dionne Forest Products Ltd.)
- 28. Best Quality Cedar Products Ltd.
- 29. Blanchet Multi Concept Inc.
- 30. Blanchette & Blanchette Inc.
- 31. Bois Aise de Montreal Inc.
- 32. Bois Bonsaï Inc.
- 33. Bois Daaguam inc. (aka Daaguam Lumber Inc.)
- 34. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
- 35. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
- 36. Boisaco Inc.
- 37. Boscus Canada Inc.
- 38. Boucher Bros. Lumber Ltd.
- 39. BPWood Ltd.
- 40. Bramwood Forest Inc.
- 41. Brink Forest Products Ltd.
- 42. Brunswick Valley Lumber Inc.
- 43. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
- 44. Busque & Laflamme Inc.
- 45. Campbell River Shake & Shingle Co. Ltd.

- 46. Canada Pallet Corp.
- 47. Canasia Forest Industries Ltd.
- 48. Canyon Lumber Company Ltd.
- 49. Careau Bois inc.
- 50. CarlWood Lumber Ltd.
- 51. Carrier & Begin Inc.
- 52. Carrier Forest Products Ltd.
- 53. Carrier Lumber Ltd.
- 54. Carter Forest Products Inc.
- 55. Cedar Island Forest Products Ltd.
- 56. Cedar Valley Holdings Ltd.
- 57. Cedarcoast Lumber Products
- 58. Cedarland Forest Products Ltd.
- 59. Cedarline Industries Ltd.
- 60. Central Cedar Ltd.
- 61. Central Forest Products Inc.
- 62. Centurion Lumber Ltd.
- 63. Chaleur Forest Products Inc.
- 64. Chaleur Forest Products LP
- 65. Channel-ex Trading Corporation
- 66. CHAP Alliance Inc.17
- 67. Clair Industrial Development Corp. Ltd.
- 68. Clermond Hamel Ltee
- 69. CLG Enterprises Inc.
- 70. CNH Products Inc.
- 71. Coast Clear Wood Ltd.
- 72. Coast Mountain Cedar Products Ltd.
- 73. Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., DBA the Teal Jones Group.
- 74. Commonwealth Plywood Co. Ltd.
- 75. Comox Valley Shakes (2019) Ltd.
- 76. Conifex Fibre Marketing Inc.
- 77. Coulson Manufacturing Ltd.
- 78. Cowichan Lumber Ltd.
- 79. CS Manufacturing Inc. (dba Cedarshed)
- 80. CWP Industriel Inc.
- 81. CWP Montreal Inc.
- 82. D & D Pallets Ltd.
- 83. Dakeryn Industries Ltd.
- 84. Decker Lake Forest Products Ltd.
- 85. Deep Cove Forest Products, Inc.
- 86. Delco Forest Products Ltd.
- 87. Delta Cedar Specialties Ltd.
- 88. Devon Lumber Co. Ltd.
- 89. DH Manufacturing Inc.
- 90. Direct Cedar Supplies Ltd.

¹⁷ On August 26, 2021, Commerce published the final results of a changed circumstances review determining that CHAP Alliance, Inc. (CHAP) is the successor-in-interest to L'Atelier de Réadaptation au Travil de Beauce Inc. (L'Atelier). See Certain Softwood Lumber Products from Canada: Notice of Final Results of Antidumping Duty Changed Circumstances Review, 86 FR 47621 (August 26, 2021). We intend to liquidate all entries by L'Atelier based on the final results, but revise the cash deposit rate to apply to CHAP.

- 91. Distribution Rioux Inc.
- 92. Doubletree Forest Products Ltd.
- 93. Downie Timber Ltd.
- 94. Dunkley Lumber Ltd.
- 95. EACOM Timber Corporation
- 96. East Fraser Fiber Co. Ltd.
- 97. Edgewood Forest Products Inc.
- 98. Elrod Cartage Ltd.
- 99. ER Probyn Export Ltd.
- 100. Falcon Lumber Ltd.
- 101. Fontaine Inc.
- 102. Foothills Forest Products Inc.
- 103. Resolute Growth Canada Inc.; Forest Products Mauricie LP, Société en commandite Scierie Opitciwan; Resolute-LP Engineered Wood Larouche Inc.; Resolute-LP Engineered Wood St-Prime Limited Partnership; Resolute FP Canada Inc.
- 104. Fraser Specialty Products Ltd.
- 105. FraserWood Industries Ltd.
- 106. Furtado Forest Products Ltd.
- 107. Glandell Enterprises Inc.
- 108. Goldband Shake & Shingle Ltd.
- 109. Goldwood Industries Ltd.
- 110. Goodfellow Inc.
- 111. Gorman Bros. Lumber Ltd.
- 112. Greendale Industries Inc.
- 113. GreenFirst Forest Products (QC) Inc.
- 114. Greenwell Resources Inc.
- 115. Griff Building Supplies Ltd.
- 116. Groupe Crete Chertsey Inc.
- 117. Groupe Crete Division St-Faustin Inc.
- 118. Groupe Lebel Inc.
- 119. Groupe Lignarex Inc.
- 120. H.J. Crabbe & Sons Ltd.
- 121. Haida Forest Products Ltd.
- 122. Halo Sawmill, a division of Delta Cedar Specialties Ltd./Halo Sawmill Manufacturing Limited Partnership
- 123. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
- 124. Hornepayne Lumber LP
- 125. Hudson Mitchell & Sons Lumber Inc.
- 126. Hy Mark Wood Products Inc.
- 127. Imperial Cedar Products Ltd.
- 128. Independent Building Materials Distribution Inc.
- 129. Interfor Corporation/Interfor Sales & Marketing Ltd.18
- 130. Intertran Holdings Ltd. (dba Richmond Terminal)
- 131. Island Cedar Products Ltd.
- 132. Ivor Forest Products Ltd.

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¹⁸ In the previous review, in the ACE module Interfor Corporation and Interfor Sales & Marketing Ltd. were set up with different company numbers, *i.e.*, A-122-857-118 and A-122-857-299. In the instant review, Interfor Corporation and Interfor Sales & Marketing Ltd. have stated that both Interfor Corporation and Interfor Sales & Marketing export lumber produced by Interfor Corporation. *See* Interfor Corporation and Interfor Sales & Marketing Ltd.'s Letter, "Comments in Response to Commerce's Request for Clarification of the Review Requests," dated February 14, 2022. Therefore, for the final results, we will combine both company names under one company number.

- 133. J&G Log Works Ltd.
- 134. J.D. Irving, Limited
- 135. J.H. Huscroft Ltd.
- 136. Jan Woodlands (2001) Inc.
- 137. Jasco Forest Products Ltd.
- 138. Jazz Forest Products Ltd.
- 139. Jhajj Lumber Corporation
- 140. Kalesnikoff Lumber Co. Ltd.
- 141. Kan Wood Ltd.
- 142. Kebois Ltee; Kebois Ltd.
- 143. Kelfor Industries Ltd.
- 144. Kermode Forest Products Ltd.
- 145. Keystone Timber Ltd.
- 146. Lafontaine Lumber Inc.
- 147. Langevin Forest Products Inc.
- 148. Lecours Lumber Co. Limited
- 149. Leisure Lumber Ltd.
- 150. Les Bardeaux Lajoie Inc.
- 151. Les Bois d'oeuvre Beaudoin Gauthier inc.
- 152. Les Bois Martek Lumber
- 153. Les Bois Traites M.G. Inc.
- 154. Les Chantiers de Chibougamau Ltd.; Les Chantiers de Chibougamau Ltd.
- 155. Les Industries P.F. Inc.
- 156. Les Produits Forestiers D&G Ltee; D&G Forest Products Ltd.
- 157. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
- 158. Leslie Forest Products Ltd.
- 159. Lignum Forest Products LLP
- 160. Linwood Homes Ltd.
- 161. Lonestar Lumber Inc.
- 162. Lulumco Inc.
- 163. Magnum Forest Products Ltd.
- 164. Maibec Inc.
- 165. Mainland Sawmill, a division of Terminal Forest Products
- 166. Manitou Forest Products Ltd.
- 167. Marcel Lauzon Inc.
- 168. Marwood Ltd.
- 169. Materiaux Blanchet Inc.
- 170. Metrie Canada Ltd.
- 171. Mid Valley Lumber Specialties Ltd.
- 172. Midway Lumber Mills Ltd.
- 173. Mill & Timber Products Ltd.
- 174. Millar Western Forest Products Ltd.
- 175. Mirax Lumber Products Ltd.
- 176. Mobilier Rustique (Beauce) Inc.
- 177. Modern Terminal Ltd.
- 178. Monterra Lumber Mills Limited
- 179. Morwood Forest Products Inc.
- 180. Multicedre Ltee
- 181. Murray Brothers Lumber Company Ltd.
- 182. Nagaard Sawmill Ltd.
- 183. Nakina Lumber Inc.
- 184. National Forest Products Ltd.

- 185. Nicholson and Cates Ltd.
- 186. Nickel Lake Lumber
- 187. Norsask Forest Products Inc.
- 188. Norsask Forest Products Limited Partnership
- 189. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
- 190. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
- 191. North Enderby Timber Ltd.
- 192. Northland Forest Products Ltd.
- 193. NSC Lumber Ltd.
- 194. Olympic Industries Inc.
- 195. Olympic Industries ULC
- 196. Oregon Canadian Forest Products; Oregon Canadian Forest Products Inc.
- 197. Pacific Coast Cedar Products Ltd.
- 198. Pacific Lumber Remanufacturing Inc.
- 199. Pacific Pallet Ltd.
- 200. Pacific Western Wood Works Ltd.
- 201. PalletSource Inc.
- 202. Parallel Wood Products Ltd.
- 203. Pat Power Forest Products Corporation
- 204. Peak Industries (Cranbrook) Ltd.
- 205. Phoenix Forest Products Inc.
- 206. Pine Ideas Ltd.
- 207. Pioneer Pallet & Lumber Ltd.
- 208. Porcupine Wood Products Ltd.
- 209. Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltée)
- 210. Power Wood Corp.
- 211. Precision Cedar Products Corp.
- 212. Prendiville Industries Ltd. (aka Kenora Forest Products)
- 213. Produits Forestiers Petit Paris Inc.
- 214. Produits Matra Inc.
- 215. Promobois G.D.S. Inc.
- 216. Rayonier A.M. Canada GP
- 217. Rembos Inc.
- 218. Rene Bernard Inc.
- 219. Rick Dubois
- 220. Rielly Industrial Lumber Inc.
- 221. River City Remanufacturing Inc.
- 222. S&R Sawmills Ltd.
- 223. S&W Forest Products Ltd.
- 224. San Group
- 225. San Industries Ltd.
- 226. Sapphire Lumber Company
- 227. Sawarne Lumber Co. Ltd.
- 228. Scierie Alexandre Lemay & Fils Inc.
- 229. Scierie St-Michel Inc.
- 230. Scierie West Brome Inc.
- 231. Scott Lumber Sales/Scott Lumber Sales Ltd.19
- 232. Sechoirs de Beauce Inc.
- 233. Shakertown Corp.

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¹⁹ See Scott Lumber Sales Letter, "Requests for Clarifications of Review Requests," dated February 10, 2022, in which Scott Lumber Sales confirmed that its complete name is Scott Lumber Sales Ltd.

- 234. Sigurdson Forest Products Ltd.
- 235. Silvaris Corporation
- 236. Sinclar Group Forest Products Ltd.
- 237. Skana Forest Products Ltd.
- 238. Skeena Sawmills Ltd.
- 239. Sonora Logging Ltd.
- 240. Source Forest Products
- 241. South Beach Trading Inc.
- 242. South Coast Reman Ltd./Southcoast Millwork Ltd.20
- 243. South Fraser Container Terminals
- 244. Specialiste du Bardeau de Cedre Inc./Specialiste du Bardeau de Cedre Inc. (SBC)
- 245. Spruceland Millworks Inc.
- 246. Star Lumber Canada Ltd.
- 247. Suncoast Industries Inc.
- 248. Suncoh Custom Lumber Ltd.
- 249. Sundher Timber Products Inc.
- 250. Surplus G Rioux
- 251. Surrey Cedar Ltd.
- 252. Swiftwood Forest Products Ltd.
- 253. T&P Trucking Ltd.
- 254. Taan Forest Limited Partnership (aka Taan Forest Products)
- 255. Taiga Building Products Ltd.
- 256. Tall Tree Lumber Company
- 257. Temrex Forest Products LP; Produits Forestiers Temrex S.E.C.
- 258. Tenryu Canada Corporation
- 259. Terminal Forest Products Ltd.
- 260. TG Wood Products
- 261. The Wood Source Inc.
- 262. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Gilbert Smith Forest Products Ltd.
- 263. Top Quality Lumber Ltd.
- 264. Trans-Pacific Trading Ltd.
- 265. Triad Forest Products Ltd.
- 266. Twin Rivers Paper Co. Inc.
- 267. Tyee Timber Products Ltd.
- 268. Usine Sartigan Inc.
- 269. Vaagen Fibre Canada ULC
- 270. Valley Cedar 2 Inc.
- 271. Vancouver Specialty Cedar Products Ltd.
- 272. Vanderhoof Specialty Wood Products Ltd.
- 273. Visscher Lumber Inc.
- 274. W.I. Woodtone Industries Inc.
- 275. Waldun Forest Product Sales Ltd.
- 276. Watkins Sawmills Ltd.
- 277. West Bay Forest Products Ltd.
- 278. Western Forest Products Inc.
- 279. Western Lumber Sales Limited

²⁰ Patrick Lumber submitted information that South Coast Reman Ltd. and Southcoast Millwork Ltd. are the same company. *See* Patrick Lumber's Letter, "Patrick Lumber Company Response to Request for Clarification of Review Request," dated February 14, 2022; *see also* Patrick Lumber's Letter, "Company Request for Administrative Review (1/1/2021 – 12/31/2021)," dated January 31, 2022. We have added Southcoast Millwork Ltd. to the ACE module for case number A-122-857-322.

- 280. Western Timber Products, Inc.
- 281. Westminster Industries Ltd.
- 282. Weston Forest Products Inc.
- 283. Weyerhaeuser Co.
- 284. White River Forest Products L.P.
- 285. Winton Homes Ltd.
- 286. Woodline Forest Products Ltd.
- 287. Woodstock Forest Products
- 288. Woodtone Specialties Inc.
- 289. WWW Timber Products Ltd.

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